



## Workers' Compensation Board

**ANDREW M. CUOMO**  
Governor

**KENNETH J. MUNNELLY**  
Chair

March 7, 2017

Mr. John Buyce, CPA, CFE  
Audit Director  
Office of the State Comptroller  
Division of State Government Accountability  
110 State Street, 11<sup>th</sup> Floor  
Albany, New York 12236

Re: OSC Audit Report 2015-S-12

Dear Mr. Buyce:

As required by Section 170 of the Executive Law, the New York State Workers' Compensation Board is providing the following 90-day update on actions taken to implement the audit recommendations included in the Assessment of Costs to Administer the Workers' Compensation Program for the two years ended March 31, 2014 (report referenced above).

In response to the first recommendation, the Board has made the appropriate minor correction to the FY2014-2015 assessment.

In response to the second recommendation, the Board has adequate procedures in place to ensure that personal service costs reconcile to employee payroll expenses and are allocated appropriately for future assessments.

Please let us know if you require any further information.

Sincerely,

Kenneth J. Munnelly  
Chair

C: Honorable Andrew M. Cuomo, Governor, State of New York  
Honorable John Flanagan, Senate Majority Leader  
Honorable Jeffrey D. Klein, Independent Democratic Conference Leader  
Honorable Andrea Stewart Cousins, Democratic Conference Leader  
Honorable Carl E. Heastie, Assembly Speaker  
Honorable Joseph D. Morelle, Assembly Majority Leader  
Honorable Brian M. Kolb, Assembly Minority Leader  
Honorable Catherine Young, Chair of the Senate Finance Committee  
Honorable Diane Savino, Vice Chair, Senate Finance Committee  
Honorable Liz Krueger, Ranking Minority Member, Senate Finance Committee  
Honorable Herman D. Farrell, Jr., Chair, Assembly Ways and Means Committee  
Honorable Robert C. Oaks, Ranking Minority Member, Assembly Ways and Means Committee  
Honorable Tom McKeivitt, Assembly Minority Leader Pro Tempore  
Mary Beth Woods, Executive Director, New York State Workers' Compensation Board  
Suzanne Aluisse, Director of Financial Administration, New York State Work